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7 *Attorneys for the United States of America*

8
9 IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF NEVADA

10 United States of America,

11 Plaintiff,

12 v.

13 Leon W. Lipson, in his capacity as Personal
14 Representative of the Estate of Jean Lipson;
Leon W. Lipson, in his capacity as a Trustee
15 of the Jean Lipson Trust;
Nadine Lipson, in her capacity as a Trustee of
16 the Jean Lipson Trust;
Nadine Lipson, in her capacity as Personal
17 Representative of the Estate of David E.
Lipson;
18 Nadine Lipson, individually,
19 Defendants.

Case No. 2:23-cv-00127-JCM-DJA

**STIPULATION TO EXTEND TIME TO
FILE OPPOSITION TO SUMMARY
JUDGMENT MOTION
(First Request)**

20 Pursuant to LR IA 6-1, Plaintiff the United States of America and Defendants Leon W.
21 Lipson, in his capacity as Personal Representative of the Estate of Jean Lipson and in his
22 capacity as a Trustee of the Jean Lipson Trust, and Nadine Lipson, individually and in her
23

24 STIPULATION TO EXTEND
25 MOTION OPPOSITION DEADLINE

1 capacity as Personal Representative of the Estate of David E. Lipson (collectively, the “Parties”),
2 stipulate and move the Court to extend by one week the deadline for the United States to respond
3 to the Defendants’ Motion for Summary Judgment, which was filed on April 4.

4 This is the United States’ first request for an extension of deadlines with respect to this
5 summary judgment motion, and it is made before the expiration of the deadline the Parties seek
6 to extend: the deadline for the United States to file a response to the Defendants’ Motion for
7 Summary Judgment. Under LR 7-2, the current deadline for the United States’ response is April
8 25, 2024.

9 Good cause exists to grant this extension because Counsel for the United States has
10 undergone recent unexpected staffing changes due to a member’s departure. An additional week
11 will allow the United States to prepare a more complete and appropriate response.

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24 STIPULATION TO EXTEND
25 MOTION OPPOSITION DEADLINE

1 The United States does not seek this extension to hinder or delay this action. Rather it
2 seeks the extension in good faith, for the reasons explained above.

3 For the above reasons, and for good cause shown, the Parties therefore seek that the
4 current deadline be extended by one week to May 2, 2024.

5 Respectfully submitted this 25th day of April, 2024,

6 **U.S. DEPT. OF JUSTICE, TAX DIVISION**

ROYAL & MILES LLP

7 DAVID A. HUBBERT
8 Deputy Assistant Attorney General

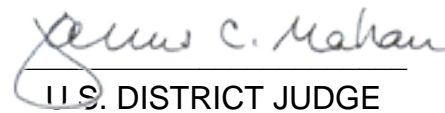
9 /s/ Timothy J. Huether
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/s/ Gregory A. Miles
Gregory A. Miles, Esq.
1522 W. Warm Springs Road
Henderson, NV 89014

Attorney for Defendants

12 *Attorneys for the United States of America*

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15 IT IS SO ORDERED:

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17 U.S. DISTRICT JUDGE

18 Dated: April 25, 2024
19 2024

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24 STIPULATION TO EXTEND
25 MOTION OPPOSITION DEADLINE

CERTIFICATE OF SERVICE

I certify that on April 25, 2024, I electronically filed the foregoing with the Clerk of Court using the CM/ECF system, which will send notice to all parties who have appeared in this case and are authorized to receive electronic notice of filings.

/s/ Timothy J. Huether
TIMOTHY J. HUETHER
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U.S. Department of Justice